



**AMENDED  
FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Ruriko Parsons  
DOCKET NO.: 20-04207.001-R-1  
PARCEL NO.: 12-31-212-009

The parties of record before the Property Tax Appeal Board are Ruriko Parsons, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$104,831  
**IMPR.:** \$264,749  
**TOTAL:** \$369,580

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a 1.5-story dwelling of brick exterior construction with 3,350 square feet of living area. The dwelling was built in 2010. Features of the home include a finished basement and central air conditioning. The property has an approximately 24,000 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from 0.72 of a mile to 1.12 miles from the subject and with one comparable having the same neighborhood code as the subject property. The comparables have sites that range in size from 20,038 to 29,076 square feet of land area. The comparables are improved with 1.75-story or 2-story dwellings ranging in size from 3,510 to 4,599 square feet of living area. The dwellings were built from 2002 to 2007.

Each comparable has a basement, central air conditioning, one fireplace, and a 600 to 721 square foot garage. The properties sold from April 2019 to February 2020 for prices ranging from \$1,060,000 to \$1,395,000 or from \$287.02 to \$354.06 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$369,580, which would reflect a market value of \$1,108,851 or \$331.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$401,960 reflecting a market value of \$1,207,450 or \$360.43 per square foot of living area, including land, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted information on three comparable sales with different neighborhood codes than the subject property and located from 0.71 of a mile to 2.14 miles from the subject. The comparables have sites with either 7,510 or 20,040 square feet of land area. Board of review comparables #1 and #3 are the same properties as the appellant comparables #2 and #3. These comparables are improved with 1.75-story or 2-story dwellings of brick, stone, or wood and asphalt exterior construction that range in size from 3,269 to 3,940 square feet of living area. The dwellings were built from 2004 to 2014. Each comparable has a finished basement, central air conditioning, one or three fireplaces, and a 576 to 631 square foot garage. The properties sold from June 2019 to January 2020 for prices ranging from \$1,225,000 to \$1,395,000 or from \$349.42 to \$374.73 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains five comparable sales for the Board's consideration, including the parties' two common comparables. The Board gives less weight to appellant comparable #1, appellant #3/board of review comparable #3, and board of review comparable #2 which differ from the subject in dwelling size, lot size, and/or are less proximate in location to the subject than the other comparables in the record.

The Board finds the best evidence of market value to be appellant comparable #2/board of review comparable #1 and appellant comparable #4, which includes one of the parties' common comparables. These comparables are relatively similar to the subject in location, lot size, age, dwelling size, and most features. However, each of these comparables has one fireplace and a

garage, both features which the subject lacks, suggesting downward adjustments for these differences would be necessary to make them more equivalent to the subject. These properties sold in January and February 2020 for prices of \$1,060,000 and \$1,325,000 or \$301.99 and \$349.42 per square foot of living area, land included. The subject's assessment reflects an estimated market value of \$1,207,450 or \$360.43 per square foot of living area, land included, which is bracketed by the two best comparable sales in the record on an overall basis but falls above the two best comparables sales on a per square foot basis. Based on the record and after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported and a reduction in the subject's assessment commensurate with the appellant's request is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

April 18, 2023



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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COUNTY

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